

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

WP(C).No. 9361 of 2007(M)

PETITIONERS:

- 1. M/S.AISWARYA BUILDERS AND DEVELOPERS
A PARTNERSHIP FIRM HAVING IT'S PRINCIPAL PLACE
OF BUNSINESS AT IX/1035, JAWAHAR ROAD, KOCHI-
682 002, REP.BY IT'S PARTNER: MR.V.S.KRISHNAMOORTHY**
- 2. MR.V.S.KRISHNA MOORTHY, MANAGING PARTNER
M/S.AISWARYA BUILDERS & DEVELOPERS, IX/1035,
JAWAHAR ROAD, KOCHI-2.**
- 3. MRS. GIRIJA KRISHNA MOORTHY, PARTNER,
M/S.AISWARYA BUILDERS & DEVELOPERS,
IX/1035, JAWAHAR ROAD, KOCHI-2.**

BY ADV. SRI.P.K.RAVINDRAN PUZHANKARA.

RESPONDENTS:

- 1. STATE OF KERALA, REP.BY THE
CHIEF SECRETARY, SECRETARIAT BUILDINGS,
THIRUVANANTHAPURAM.**
- 2. THE TAHSILDAR (ASSESSING AUTHORITY)
KOCHI TALUK, TALUK OFFICE, FORT COCHIN,
KOCHI- 682 001.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20/03/2007,THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

K.BALAKRISHNAN NAIR,J.

WP(C)NO.9361 OF 2007-M

Judgment

The petitioner challenges Ext.P24 order, assessing building tax by the Tahsildar, which is an order, passed after considering all the aspects placed before the said assessing authority. The said Officer has dealt with the claim of the petitioners for assessing each flat as separate units and rejected it, based on grounds mentioned therein. Unlike the usual orders passed by the assessing authorities, it is a speaking order. So, whether the finding of the authority that it should be assessed as a single unit is correct or not, is a finding of fact, which can be canvassed before the appellate forum. In view of the said appellate remedy available to the petitioners, it is unnecessary for this Court to entertain this Writ Petition. Accordingly, it is dismissed without prejudice to the contentions of the petitioners and their right to invoke the appellate remedy. If the petitioners pay 1/4th of the amount demanded under Ext.P25, the appellate authority shall hear and dispose of the appeal without insisting for payment of the entire amount.

20.03.2007

K.BALAKRISHNAN NAIR,JUDGE

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